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PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 30th September, 2021.

Notification No. 09/2021-State Tax (Rate)

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No.(GHN-71)GST-2021/S.11(1)(57)TH :- In exercise of the powers conferred by sub-section (1) of section 11 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-36) GST-2017/S.11(1)(1)-TH dated the 30th June, 2017 being Notification No. 2/2017-State Tax (Rate), namely:-

In the said notification, in the Schedule, for S. No. 86 and the entries relating thereto, the following S. No. and entries thereto shall be substituted, namely:-

“86.	1209	Seeds, fruit and spores, of a kind used for sowing
		<i>Explanation:</i> This entry does not cover seeds meant for any use other than sowing.”;

2. This notification shall come into force on the 1st day of October, 2021.

By order and in the name of the Governor of Gujarat,

J. B. PATEL,

Deputy Secretary to Government.

